

4 and seven (7) of subsection two (2), and in lines four (4), seven (7)
5 and nine (9) of subsection three (3) thereof.

1 SEC. 5. Section sixty-nine hundred forty-three-g eight (6943-g8),
2 Code, 1935, is hereby amended by changing the word "board" to "com-
3 mission" in lines seventeen (17), forty (40), forty-four (44), forty-
4 five (45), fifty-one (51), sixty-six (66), sixty-eight (68) and seventy-
5 six (76) thereof.

1 SEC. 6. Section sixty-nine hundred forty-three-g eleven (6943-
2 g11), Code, 1935, is hereby amended by changing the words "board
3 of assessment and review" to "tax commission" in line two (2) thereof.

1 SEC. 7. Section sixty-nine hundred forty-three-g twelve (6943-
2 g12), Code, 1935, is hereby amended by changing the words "board
3 of assessment and review" to "tax commission" in lines five (5),
4 eighteen (18) and nineteen (19), and twenty-two (22), and by chang-
5 ing the word "board" to "commission" in line twenty-seven (27)
6 thereof.

1 SEC. 8. Section sixty-nine hundred forty-three-g fourteen (6943-
2 g14), Code, 1935, is hereby amended by changing the word "board"
3 to "commission" in lines three (3) and five (5) thereof.

1 SEC. 9. Section sixty-nine hundred forty-three-g fifteen (6943-
2 g15), Code, 1935, is hereby amended by changing the word "board"
3 to "commission" in lines eight (8) and eleven (11) of subsection one
4 (1), and in line one (1) of subsection three (3) thereof.

1 SEC. 10. Section sixty-nine hundred forty-three-g thirteen (6943-
2 g13), Code, 1935, is hereby repealed.

1 SEC. 11. Wherever the words "board of assessment and review"
2 or "board" appear in chapter three hundred twenty-nine-G one (329-
3 G1), Code, 1935, and have not been specifically referred to in this act,
4 the words "board of assessment and review" are hereby changed to
5 read "tax commission", and the word "board" is hereby changed to
6 read "commission", and the code editor is hereby authorized to make
7 said changes.

Approved April 12, 1939.

CHAPTER 185

GARNISHMENT TO COLLECT CERTAIN TAXES

S. F. 443

AN ACT to authorize the collection, by garnishment proceedings, by the Iowa state board of assessment and review of any income tax, sales tax, or use tax owed to the state, and to prescribe the procedure therefor.

Be It Enacted by the General Assembly of the State of Iowa:

1 SECTION 1. In the service of a distress warrant issued by the Iowa
2 state board of assessment and review* for the collection of income

*Note: State Board of Assessment and Review superseded by State Tax Commission under Senate File 380 of the Acts of the 48th General Assembly, and the State Tax Commission administers the income and sales tax instead of the State Board of Assessment and Review under House File 510 of the Acts of the 48th General Assembly, and the use tax under House File 535 of the Acts of the 48th General Assembly. Other Acts of the 48th General Assembly also deal with details of the transfer.

3 tax, sales tax, and/or use tax, the property of the taxpayer in the
4 possession of another, or debts due him, may be reached by garnish-
5 ment.

1 SEC. 2. Proceedings by garnishment under a distress warrant is-
2 sued by the Iowa state board of assessment and review shall not be
3 affected by its expiration or its return.

1 SEC. 3. Where parties have been garnished under a distress war-
2 rant issued by the Iowa state board of assessment and review, the officer
3 shall make return thereof to the next term of court in the county where
4 the garnishee lives, if he lives in Iowa, otherwise in the county where
5 the taxpayer resides, if he lives in Iowa; and if neither the garnishee
6 nor the taxpayer lives in Iowa, then to the next term of the district
7 court in Polk county, Iowa; the officer shall make return in the same
8 manner as a return is made on a garnishment made under a writ of
9 execution so far as they relate to garnishments, and the clerk of the
10 district court shall docket an action thereon without fee the same as
11 if a judgment had been recovered against the tax payer in the county
12 where the return is made, an execution issued thereon, and garnish-
13 ment made thereunder, and thereafter the proceedings shall conform to
14 proceedings in garnishment under attachments as nearly as may be.

Approved May 3, 1939.

CHAPTER 186

EXEMPTIONS FROM TAXATION

S. F. 15

AN ACT to amend section sixty-nine hundred forty-four (6944) of the code of Iowa, 1935, relating to exemptions from taxation.

Be It Enacted by the General Assembly of the State of Iowa:

1 SECTION 1. Section sixty-nine hundred forty-four (6944) of the
2 Code of Iowa, 1935, is hereby amended by striking subsection two (2)
3 and by inserting in lieu thereof the following:

4 2. (a) The property of a county, township, city, town, school dis-
5 trict or military company of the State of Iowa, when devoted to public
6 use and not held for pecuniary profit.

Approved April 24, 1939.